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MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Lawrence SHAH, James M. BOVATSEK, Alan Y. ARAI, Tadashi

YAMAMOTO, Rajesh S. PATEL, Donald J. HARTER

FEMTOSECOND LASER PROCESSING SYSTEM WITH PROCESS PARAMETERS of

CONTROLS AND FEEDBACK Assignee: IMRA AMERICA, INC.

Our Ref. A8700

Dear Sir:

Attached hereto is the application identified above comprising 71 sheets of the specification, including the claims and abstract, 13 sheet(s) of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	114 - 20	=_	94	X	\$18.00	=	\$1692.00
Independent claims	7 - 3	=_	4	X	\$86.00	=	\$344.00
Base Fee							\$770.00

TOTAL FILING FEE\$2806.00Recordation of Assignment\$40.00TOTAL FEE\$2846.00

Please charge the statutory filing fee of \$2806.00 and the Assignment recordation fee of \$40.00 to our Deposit Account No. 19-4880. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Richard C. Turner

Registration No. 29,710

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